IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.254 OF 2002

The Commissioner of Income Tax - I .. Petitioner.
V/s.
R. Tulsidar Exports Pvt.Ltd. .. Respondent.

Mr.Ashok Kotangale for the petitioner.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 12TH MARCH, 2007.

P.C. :

1. The above application pertains to AY 1984-85 seeking to raise following question of law :

> Whether the I.T.A.T. was right in the circumstances of the case and in law directing the Assessing Officer to allow assessee's claim of 80 HHC of the I.T. Act on export of rice ?

2. The learned counsel Mr.Kotangale appearing for the applicant fairly states that the issue is covered against the revenue and in favour of the assessee wherein two SLP's filed before the Hon'ble Supreme Court in the case of CIT V/s. Deva Singh Sham Singh 209 ITR (St.) 88-89 (SC) and in the case of CIT V/s. Sachdeva & Sons (1995) 211 ITR (St.) 8 (SC) wherein similar questions raised by the revenue have been rejected.

3. In view thereof, the present application stands dismissed.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)